SYNOPSIS

CORPORATE SOCIAL RESPONSIBILITY – OUTCOME BASED APPROACH IN THE INDIAN CONTEXT

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Section 1. Introduction

"Business has responsibility to itself, to its customers, workers, shareholders and the community… every enterprise, no matter how large or small, must, if it is to enjoy confidence and respect, seek actively to discharge its responsibilities in all directions.. and not to one or two groups, such as shareholders or workers, at the expense of community and consumer. Business must be just and humane, as well as efficient and dynamic." **Declaration issued by National Meeting (1965), presided by the then Prime Minister of India, Lal Bahadur Shastri, on the Social Responsibilities of Business.**

The notion of social responsibility of business has its origins from ancient times, when Kautilya's Arthashastra and pre – Christian era philosophers professed that business should follow ethical principles in their engagements. It is a truism that Business does not exist in isolation, and needs to deal with expectations from its diverse stakeholders.

According to "Altered Images – the state of Corporate Responsibility in India poll", conducted by TERI in 2001, Corporate Social Responsibility has undergone four stages of evolution in India. (KPMG, 2008)

- **Ethical model (1930 – 1950)**: The principle of Trusteeship, whereby businesses were motivated to manage their business as a trust held in the interest of the community.
- **Statist model (1950 – 1970)**: State ownership and legal requirements determined the responsibilities of business.
- **Liberal model (1970 – 1990)**: Corporate responsibility is confined to the economic bottom line. This conforms to the aspect propounded by Adam Smith In his famous treatise - "An Inquiry into the Nature and Causes of Wealth of Nations," - "It is not from the benevolence of the butcher, the brewer or the baker that we expect our dinner, but from their regard to their *own interest*". This is similar to the notion that the "role of business is business", propounded by Milton Friedman.
- **Stakeholder model (1990 – Present)**: Growing realization that with profits, organizations also have societal roles to fulfill. This has been marked by the acceptance of the Triple bottom line concept – Business for, "people, planet and profit."

Various factors have led to an increased focus on the notion of corporate social responsibility. According to Aguinis, H., & Glavas, A (2012), institutional and stakeholder pressures, increased regulatory environment, enhancement of business standards, changing imperatives of national and global governance, trends towards disclosure of corporate performance in the area of social and environmental performance apart from economic parameters, increased competitiveness as well as firm's own self of responsibility and justice are some of the factors which have contributed to bring the spotlight on Corporate Social Responsibility.

Section 2: Background

Definition

There is no one definition of the term Corporate Social Responsibility. Various constructs exist globally. Some key ideas are presented below.

- **Carroll (1979):** Carroll emphasized *four dimensions of economic, legal, ethical and discretionary responsibility of business*. "Economic dimension of CSR is concerned with the corporation's economic responsibilities to its stakeholders (e.g., operation efficiency, competitiveness), and legal dimension is related with the corporation's obligation to abide by the rules and regulations established by the lawmakers. The ethical dimension refers to the corporation's responsibility to be fair and just in making decisions and conducting performance, beyond its legal obligation. The highest level of the four CSR dimensions, philanthropic dimension addresses the corporation's responsibility to engage in activities that promote human welfare or goodwill. Carroll (1991) suggests that these four are in a hierarchical order with economic dimension at the lowest and philanthropic dimension at the highest level." (Lee, Y. K., Kimb, Y., Lee, K. H., & Li, D., 2012).
- **World Business Council for Sustainable Development**: CSR is referred to as the *"continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families, as well as of the local community and society at large."*
- **ILO Commission**: CSR is defined as the *'the voluntary initiatives enterprises undertake over and above their legal obligations."*
- **European Union**: CSR is defined as *"a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with*

stakeholders on a voluntary basis. It is about enterprises deciding to go beyond the minimum legal requirements and obligations stemming from collective agreements in order to address societal needs." (EU 2006: 2)

- **Michael Hopkins (2003)** – *"CSR is concerned with treating the stakeholders of the firm ethically or in a responsible manner*. 'Ethically or responsible' means treating stakeholders in a manner deemed acceptable in civilized societies. Social includes economic and environmental responsibility. The wider aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for people both within and outside the corporation."
- **Herman Aguinis (2011):** CSR is "*context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance."*
- **Corporate sustainability**: This is defined as "*meeting society's expectation that companies add social, environmental and economic value from their operations, products and services".* (Price Waterhouse Coopers). According to Hopkins, this does not take into account stakeholders, ethics or responsible behaviour. If the word social is left out then it is less clear what is implied.
- **Corporate Social Performance**: This is defined by Donna Wood (1994), as "*a business organization's configuration of principles of social responsibility, processes of societal responsiveness and observable outcomes as they relate to the firm's societal relationships*".
- **National Voluntary guidelines, India (2011):** These emphasize that "*businesses have to endeavour to become responsible actors in society, so that their every action leads to sustainable growth and economic development. Accordingly, the Guidelines use the terms 'Responsible Business' instead of Corporate Social Responsibility (CSR)*".

Given Hopkin's view, that leaving the word "social" out makes it ambiguous as to what it being referred to, this proposed thesis will continue to use the term Corporate Social Responsibility.

<u>Definition for the proposed thesis:</u>

Corporate Social responsibility will be defined as *"context specific responsibility towards all stakeholders – internal and external to the firm as well as institutional, undertaken on a*

voluntary basis beyond minimum legal requirements. " This will encompass ethical, economic, social and environmental responsibilities towards all stakeholders.

CSR Focus Areas

The study will focus on the nine principles laid down in the National Voluntary Guidelines (2011), issued by the Ministry of Corporate Affairs. These constitute the "basic requirements" according to which responsible businesses should perform.

The possible areas for proposed thesis hence would follow the Principles outlines below.

Principle 1: Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.

This principle emphasizes that organizations should function in an ethical and transparent manner, ensuring their "decisions and actions are amenable to disclosure" and risks are communicated to stakeholders. It recognizes that "behaviour, decision making style and actions of Leadership" are important in establishing a "culture of integrity and ethics throughout the organization."

Principle 2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.

This principle recognizes that businesses impact the "quality of life of the people", and should engineer value in goods and services from design stage to disposal, keeping in mind these impacts. It encourages them to extend this principle across the entire value chain.

Principle 3: Businesses should promote the well - being of all employees.

This principle extends to all "policies and practices related to dignity and well-being of employees, engaged in the business or value chain, within or outside the boundaries of business, and includes contracted and home – based work".

Principle 4: Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.

This principle encourages proactive business engagement with disadvantaged, vulnerable and marginalized stakeholders.

Principle 5: Businesses should respect and promote human rights.

The principle recognizes that human rights is the "codification of how to treat others with dignity and respect."

Principle 6: Business should respect, protect, and make efforts to restore the environment.

This principle recognizes the inter-connectedness of "environmental issues at local regional and global levels," and, states it is imperative for business to address issues like global warming, biodiversity conservation and climate change in a comprehensive manner. It seeks to make businesses accountable for the environmental impact of its products and services.

Principle 7: Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.

This principle recognizes that Business have the right to engage with government for redressal of a grievance, or for influencing public policy and emphasizes that public advocacy must expand public goods.

Principle 8: Businesses should support inclusive growth and equitable development.

This principle recognizes that "business prosperity and inclusive growth and equitable development are interlinked", and seeks to encourage business to innovate and contribute to overall development of the economy.

Principle 9: Businesses should engage with and provide value to their customers and consumers in a responsible manner.

This principle recognizes that the aim of business is to provide" goods and services to customers in a way that it creates value for both."

The above mentioned principles are expected to have **outcomes** in the form of a more responsible business. However from the firm's point of view, these actions would lead to enhanced firm reputation, improved financial and non – financial variables, e.g. competitive advantage, preference by socially responsible investors etc.; improved employee relations and loyalty, as well as improved development indicators. (These are enumerated in the Literature review section, pg. 8 - 10)

Section 3: Problem Identification

"Several researches have revealed that CSR aspects vary, place by place, country by country, depending on several factors, such as government policies, socio-economic priorities, and economic, political and social conditions (e.g., Baughn, Bodie, & Mcintoch, 2007; Visser, 2008; Welford, 2005)."

Studies from other countries may not be relevant in the Indian context with respect to Outcomes. Moreover, according to Arevalo, J.A., & Aravind, D. (2011), current research on CSR in India is mostly limited to self reported questionnaire surveys on CSR (Khan and Atkinson, 1987; Krishna, 1992), nature and characteristics of CSR in India (Arora and Puranik, 2004;

Sood and Arora, 2006), perceptions of the Indian society on CSR (Narwal and Sharma, 2008), CSR perceptions of India by businesses (Balasubramanian et al., 2005), corporate social reporting (Raman, 2006), and policies and practices of multi-national corporations (MNCs) towards CSR in India (CREM, 2004). There is lack of literature available regarding India, providing insights into outcomes of CSR practices, how practices are embedded within the organization, and what aided or impeded outcomes from being achieved.

Every activity in an organization is related with outcomes. A system's elements are

Input ⟶ Process ⟶ Outcome

If the activities of CSR are performed in an organization, then outcomes too need to be studied. Thus the need of the study.

Section 4: Objectives of the study

1. To assess outcomes of CSR activities at an aggregate level, relevant to the principles stated in the National Voluntary Guidelines, 2011. These may be expected to have positive and detrimental effects.
2. To have an over view of the inter–sectoral differences in CSR practices.
3. To understand what are Enablers and Barriers for outcome achievement with respect to the sectors under study.
4. To understand how CSR processes are embedded in the functioning of the firm.
5. Designing a model for embedding CSR in an organization.

Section 5: Significance of the study

A study of CSR outcomes with a focus on the Indian economy "could inform general managers as well as CSR managers about the attributes of the Indian approach to sustainability and CSR, especially for a country that has the lowest level of GNP per capita and the highest level of CSR among other Asian economies (Reserve Bank of India, 2009; UNIDO, 2002)."

This study will be exploratory since not much work has been done in this area in India.

The key strength of this study is that it will be one of the few studies focused on outcomes, rather than the motivations for CSR, relevant to India. It will be a structured study looking to

identify how CSR is embedded in different organizations and will highlight inter - sector differences. The proposed thesis could take the shape of evaluating whether there is a significant difference in the way CSR is operationalized e.g. Service vs. manufacturing sectors. It will encompass all areas outlined in the principles laid down in the National Voluntary Guidelines, 2011 and hence relevant for the corporate sector in future.

The context and principles laid down are India specific, though these have been incorporated after looking at global best practices by the Ministry of Corporate Affairs. It is hoped that current status of corporate sector readiness with respect to implementation of voluntary guidelines will be indicated with this proposed thesis for the sectors in purview. It is also hoped that organizations looking to work in India and indigenous to India will find the study beneficial in terms of factors which will lead to successfully meeting societal and environmental expectations, as well as lend a hand towards a more inclusive and equitable growth and development agenda.

Section 6: Literature Review

Dilemma of Parallel Universes:

According to Aguinis, H., & Glavas, A. (2012), the CSR literature remains highly fragmented. As noted by Waddock, “Parallel and sometimes confusing universes exist” (2004: 5). One reason for this fragmentation is that scholars study CSR through different disciplinary and conceptual lenses (Carroll, 1999; Garriga & Melé, 2004; Waddock, 2004). Moreover, the CSR literature is fragmented regarding levels of analysis. First, CSR is usually studied from one level of analysis at a time. Second, CSR is primarily studied at the macro level (i.e. institutional or organizational level) compared to the micro level (i.e., individual level). Accordingly, there is a need for a multilevel and multidisciplinary review in which the vast and diverse extant literature can be integrated and synthesized in a coherent and comprehensive manner.”

Context: India – Research Focus Areas

According to Arevalo, J. A., & Aravind, D. (2011), in the last decade, several surveys have been conducted to gauge the extent of CSR practices in India. Some of the surveys include those conducted by Tata Energy Research Institute (TERI-Europe); The Centre for Social Marketing; Indian Institute of Management Bangalore; IndianNGOs.com (2002); the United Nations

Development Programme, the British Council, the Confederation of Indian Industry and PricewaterhouseCoopers; and the National Stock Exchange. Balasubramanian et al. (2005) analyzed the results of these surveys and found the major motivators for pursuing CSR to be concern for social improvement, ethics, and values, belief in the stewardship philosophy (Gandhian model), corporate reputation, stakeholder relations, responsiveness to local communities, legal compliance, etc.

Further, the barriers to CSR implementation were identified as competitive business practices, poor ethical decision making, corruption in the government, lax regulation, confused policy, excessive bureaucracy, lack of executive commitment and unprofessional management, and inadequate evaluation of CSR initiatives. The most significant obstacles are those related to lack of resources – training-related, financial, and informational. Management support at both top and middle levels was found to be the least significant obstacle. In between are barriers related to the complexity and difficulty of implementing CSR."

Outcome Identification

Aguinis, H., & Glavas, A. (2012), have reviewed literature from 588 journal articles and 102 books and book chapters. According to them the following are key outcomes of CSR at various levels:

Institutional level

1. *Improvement in a firm's reputation* (Brammer & Pavelin, 2006; Fombrun & Shanley, 1990; Turban & Greening, 1997; Verschoor, 1998; Waddock & Graves, 1997b).

   This effect amongst consumers (Arora & Henderson, 2007; Sen & Bhattacharya, 2001), "is demonstrated through *favorable evaluations of the company and its products* (Brown & Dacin, 1997; Ellen, Mohr, & Webb, 2000; Sen & Bhattacharya, 2001) as well as through *increased loyalty* (Maignan, Ferrell, & Hult, 1999)."

Organizational level of analysis

1. *Financial performance* (Brammer and Millington, 2004; Johnson and Greening, 1999; etc)
2. *Improved non financial variables*

i. *Improved competitive advantage* (Greening & Turban, 2000)
ii. *Attractiveness to institutional investors* (Graves & Waddock, 1994)
iii. *Enhanced firm capabilities* e.g. "management practices (Waddock & Graves, 1997a), operational efficiencies (Sharma & Vredenburg, 1998), product quality (Agle et al., 1999; Johnson & Greening, 1999), and perceived quality of management (Waddock & Graves, 1997b).
iv. *Improved demographic diversity*, especially regarding women and minorities (Johnson & Greening, 1999)

Individual level of analysis (Related to current and prospective Employees)

i. *Increased organizational identification* (Carmeli, Gilat, & Waldman, 2007)
ii. *Employee engagement* (Glavas & Piderit, 2009)
iii. *Employee retention* (Jones, 2010)
iv. *Organizational citizenship behavior* (OCB; Jones, 2010; Lin, Lyau, Tsai, Chen, & Chiu, 2010; Sully de Luque, Washburn, Waldman, & House, 2008)
v. *Employee commitment* (Maignan et al., 1999)
vi. *In-role performance* (Jones, 2010)
vii. *Employee creative involvement* (Glavas & Piderit, 2009)
viii. *Improved employee relations* (Agle et al., 1999; Glavas & Piderit, 2009)
ix. *Firm attractiveness to prospective employees* (Turban and Greening, 1997)

Development

There is some debate on the role of Corporate social responsibility in International Development. According to Michael Hopkins (2008), 'more and more companies are adding development of the under developed areas to their CSR activities. Frynas (2008) writes that the UK Department for International Development (DFID) argued, "*By following socially responsible practices, the growth generated by the private sector will be more inclusive, equitable and poverty reducing*" (DfID, 2001: 2; quoted in Jenkins, 2005: 525). With the linking of CSR to International development goals, firms are being expected to play a more serious role in public interventions like the United Nations' Millennium Development Goals e.g. halving global poverty, reducing child mortality, and increasing access to safe drinking water.

Enablers and barriers to outcome achievement

Reputation

The literature on reputation highlights the positive impact of ethical behavior in the study by **El Shazly, M.R., & Butts, R.J. (2002**), with respect to Microsoft." The case brought against Microsoft is an example of the tangled web that characterizes the economic, legal and ethical dimensions of business operations. This paper shows that as an economic entity Microsoft employed strategies that were consistent with its long – run objectives of profit maximization. In so doing, however, Microsoft violated anti – trust laws and was charged with illegal conduct."

The negative consequence of non – transparent behavior on reputation is highlighted by **Robins, F (2010). "**The generalized finding is that once pressures mount, what is intentionally concealed tends to become exposed, with unanticipated and powerful negative consequences."

Polonsky, M. J., & Jevons, C. (2006), on the other hand state the importance of meeting stakeholder expectations. They "studied issue complexity when building a socially responsible brand". "…failure to deliver on stakeholder expectations, whether unintentional implied or not, will result in reputational damage (Kitchin, 2003)….Understanding CSR issue complexity is essential and something that firms should be integrating into operational activities, as well as communication activities (Werther and Chandler, 2005)."

Spears and Larson, 1995 put in a note of caution with respect to the" degree to which CSR is leveraged… For example, in the 1990s when Mobil first developed plastic bags that were biodegradable, the firm thought that it was on a marketing winner. However, extensive negative publicity was generated when it was identified that while technically true, the bags were biodegradable, the conditions in landfills were such that the bags would in fact not biodegrade. Mobil was soon forced to remove the product following litigation alleging deceptive advertising."

Financial Performance

The study by **Peters, S., Miller, M., & Kusyk, S. (2011)** shows that financial performance is directly linked to "internal board process scrutiny in terms of good governance as well as board task performance of how they govern over the organization... They point to evidence that there is a shift in the corporate governance concept to a stakeholder-based approach, the balance of focus between short-term financial accountability of directors with a long-term sustainable

strategy." In this context, "degree of co-cooperation and trust that exist between board members, and the relationships the board has with management, stakeholders and society as a whole" impact board effectiveness." Lack of effective corporate governance and CSR mechanisms" is identified as one of the key reasons for "reluctance shown by mature market firms to tread into the murky waters of many emerging economies with potentially high pay-offs."

Williams, J., Memery, J., Megicks, P., & Morrison, M. (2010) studied the significance of ethics and social responsibility in Australian grocery shopping. They point out that "one area of increasing contemporary influence, and hence academic interest, is that of ethical and socially responsible (ESR) consumption (Strong, 1996; Cowe and Williams, 2001; Crane and Matten, 2003; Harrison et al., 2005)." The study finds that customers "are far ahead of suppliers with respect to ethically and socially responsible concerns…. and are prepared to use their purchasing power to express their concerns." This view is also reiterated by Carrigan, M., Szmigin, I., & Wright, J. (2004), who hypothesize that "older people share a sense of moral responsibility in their purchase behaviour, and as a community are willing to engage in affirmative purchasing and boycotting."

Alcañiz, E.B., Herrera, A. A., and Pérez, R. C. (2009), studied the "Epistemological evolution of corporate social responsibility in marketing" and find one of the main stream for marketing research on CSR relates to "consumer responses to CSR initiatives, for instance, consumer-perceived dimensions of CSR (Maignan and Ferrell 2003; David et al. 2005; García de los Salmones et al. 2005), the impact of brand-cause perceived fit (Becker-Olsen et al. 2006; Gupta and Pirsch 2006; Lafferty 2007), consumer attributions for CSR activities and firm motivations (Barone et al. 2000; Dean 2003; Klein and Dawar 2004; Ellen et al. 2006), or the influence of CSR on consumer company identification (Sen and Bhattacharya 2001; Lichtenstein et al., 2004; Marín and Ruiz 2007)." All these would have an impact on financial performance through sales with implications for identifying customer needs and marketing efforts.

Kirchoff, J.F., Koch, C., & Nichols, B.S. (2011), "propose that greater value will be perceived by customer stakeholders when the firm is able to successfully manage and coordinate demand (marketing) and supply (SCM) functions, ensuring that customer stakeholders receive what they are promised in regard to environmental products and services."

Improved competitive advantage

Quairel-Lanoizelée, F. (2011), in a study on France, notes the "dilemma faced when CSR is discussed as benefitting the corporate by helping it become more competitive. Whilst on the one hand, efficient use of resources, new managerial competencies, stronger incentive to innovate would provide an organization with strategic opportunities for differentiation and competitive advantage. Also, the inter dependence between the organization and territory where it carries out its activities is recognized (Porter and Kramer, 2006), whereby infrastructure, personnel training, quality of the governance and legislative framework of the country, and demands of civil society and consumers are recognized as creating favourable conditions for CSR policies to generate competitive advantage."

However, one critical barrier is faced "within the context of hyper-competition. **D'Aveni (1995)** asserts that, in the context of ceaseless technological breakthroughs, it is impossible to achieve sustained competitive advantage. Companies must, therefore, constantly re-invent new sources of competitive advantages. This approach can be applied to certain products and processes using "green technologies", which are constantly changing, but can hardly apply to a broader global vision of responsible business conduct."

Ramani, S. V., & Mukherjee, V., in The Working Paper Series, United Nations University on market changing product innovations in India have explored the questions whether "firms need to sacrifice profit while innovating in order to further social objectives as CSR would seem to suggest?" They studied the case of "two market changing innovations in India: genetically modified cotton of Monsanto and a drugs cocktail for HIV/AIDS of Cipla." The paper showed that CSR potential of market changing innovations can directly increase profits. The enabling factor is a "robust business model and delivery mechanism." Managerial vision had a significant role to play in both cases. Supply chain integration also has a role to play. "Market changing innovations have both market and non - market effects. They are likely to generate conflict with incumbent market leaders, and with societal stakeholders, especially if negative externalities are created."

Attractiveness to institutional investors

According to **Getzner, M., and Grabner-Kräuter, S. (2004)**, " socially responsible investment (SRI) has gained importance as about one out of eight US dollars is currently invested based on

screening in the USA. …In particular, credibility both regarding financial aspects (competitive return), and environmental and social criteria have to be guaranteed to make more consumers interested in investing in green shares."

According to **Peters, S., Miller, M., & Kusyk, S. (2011)**, research by Chakrabarti (2005) shows that effective corporate governance is critical for growth, as it can significantly improve the ability of firms in emerging economies to procure external funding from mature market financial institutions and foreign investors, thus resulting in greater capital inflows, as well as higher macroeconomic growth and employment creation.

Enhanced firm capabilities

Raghavan, S. (2010), talks about the concept of ''Extended product responsibility, ' which "sees participants along the product chain as sharing responsibility for life cycle impacts of products, including those associated with ultimate disposal (Palmer and Walls, 1999). This concept moves the responsibility of final disposal to the producer. "

According to Spence, L., & Bourlakis, M. (2009), "…supply chain management can be used to transfer CSR initiatives beyond the individual firm, acting as a multiplier effect for social responsibility (Preuss, 2000, p. 143)."

Barriers to effective implementation of supply chain are identified as the moral dimension "of appropriateness of one organization involving itself in the operations of another and presuming a moral monopoly, costs of enforcement of CSR standards, lack of infrastructure and resources necessary to set up standardized procedures, and possible discrimination against smaller firms leading to reduction in supplier diversity."

Keating, B., Quazi, A., Kriz, A., & Coltman, T. (2008), study "how best to approach the challenge of developing a sustainable supply chain" and have proposed a best practice model for implementing sustainable supply chain. According to **Bedell, D. (2011)**, "the more metrics are built into supplier scorecards; greater will be the penetration of these practices." They also draw upon the relationship between initiatives like recycling and financial performance. "The recycling itself saves money, plus they are being used in marketing and branding efforts – which in turn drives revenue growth. Reduced costs plus revenue growth, means higher margins."

Vermeulen, W. J. I., & Ras, P. J. (2006), study the requirements for creating green product chains. According to them it "requires additional expertise and new information needs not yet provided in business as usual. Companies embarking on this uncertain voyage need to skill themselves in new fields…" Some of the additional barriers cited for creation of green supply chain are, "key actor motivation, knowledge and expertise, power, trust, perception of consumer demand, political support, as well as institutional barriers."

Walker, H., & Jones, N. (2012), also study **"**what factors influence sustainable SCM, and how practice might change in the future", with specific reference to the UK private sector. They have identified an elaborate model of 24 barriers and 21 enablers.

Employee Relations

The purpose of the study by **Lee, Y. K., Kimb, Y., Lee, K. H., & Li, D. (2012)**, "is to investigate the role of CSR in predicting relationship quality and relationship outcomes. The four dimensions of CSR used in the study include economic, legal, ethical, and philanthropic aspects. The study shows that not all dimensions of CSR have the same effect on relationship quality. While economic and philanthropic dimensions have a significant influence on organizational trust, only ethical dimension has a positive effect on job satisfaction. As expected, relationship quality (satisfaction and trust) has a significant impact on relationship outcomes… Moorman et al. (1992) suggest that trust has a significant indirect effect on quality of interaction, suggesting a critical role in relationship process."

They also make references to two other studies. **Vitaliano (2010)** predicts that CSR lowers the annual quit rate by 3 percent to 3.5 percent. **Turker (2009)** also shows that CSR is positively related to employees' organizational commitment.

Findings from a study by **Snape, E., & Redman, T. (2010)**, of employees in North-East England suggest that there is a positive impact of HRM practices on organizational citizenship behaviour, through an effect on perceived job influence/discretion.

Development Goals

Frynas, J. G., (2008), mentions there are four areas for questioning the role of CSR in development. Firstly, there is a "lack of empirical evidence," and "examples cited fail to cite any systematic methodologies from development studies to investigate the real world impacts of

those initiatives. In the words of Peter Newell (2005: 556), based on the available evidence, all we can currently say is that 'CSR can work, for *some* people, in *some* places, on *some* issues, *some* of the time.' A study by Barrientos and Smith (2007), for South Africa, India, Vietnam and Costa – Rica shows mixed results for impact of codes of conduct. In some cases they were clearly beneficial, however, there were areas of non – compliance, and a failure to ensure sustained improvements in working conditions."

Secondly, there are analytical limitations of CSR, and there is a need to understand how business influences its external environment.

Thirdly, the business case for CSR would limit the effectiveness of corporate developmental schemes, in those areas where a business case cannot be made.

Fourthly, unresolved governance questions, such as "inclusion of local communities on the boards of trustees of pension funds, mandatory disclosure practices, or government enforced freedom of association (Deakin and Hobbs, 2007; Jones, Marshall and Mitchell, 2007), act as a barrier.

Firms face a conflict in this area. According to Frynas (2008), "on the one hand, … private firms are unlikely to act as successful development actors without corporate governance reforms, which would align the interests of non-traditional stakeholders with corporate interests. On the other hand, the article implies that international development priorities may misalign the intrinsic interests of shareholders and company executives."

A study of Shell's experience with Sustainable development in the Niger Delta by **Ite, U.E. (2007)**, highlights that theoretically, "the partnership approach to sustainable development has the potential of bringing benefits to all the parties, including enhancement of transparency within government, more equitable distribution of wealth, avoidance of local disputes, grant of 'licence to operate' to companies and reduced dependency of local communities on companies (Yakovleva and Alabaster, 2003). However, at the empirical level, this paper has shown that partnership for sustainable development in the Niger Delta requires transparency and genuine cooperation between the Nigerian government and the oil companies, matched by sound corporate and political governance from both parties, respectively."

The study continues to state **Sullivan and Warner's (2004)** note from the 2002 World Summit on Sustainable Development in South Africa. "There was less of a sense of how precisely companies could contribute to these new social partnerships, the manner in which such partnerships would or could be structured or the outcomes that could be achieved or indeed how these outcomes compared with those of other approaches to development or poverty alleviation. The overwhelming sense was of a concept that had been wholeheartedly embraced but where little consideration had been given to what that concept could mean in practice, or how it could be taken up to scale."

Embedding CSR

Looking at CSR in the context of Strategy is important because of the latter's importance in laying the foundation for existence of the business, as well as its competitiveness and long term sustainability. Similarly incorporating CSR within the organizational structure requires a change in "organizational climate", with implications for innovative business models, building "new relations with communities they serve" (Dean Bartlett, 2009).

Why embed CSR into Operations?

"In 2007, M&S committed GBP 200 million over the five years of Plan A to aid implementation. After 2.5 years, M&S were able to report that rather than costing money, the innovation and new ways of doing things stimulated by Plan A, was leading to savings of GBP 50 million p.a."

"Plan A because there is no Plan B for the one planet we've got!"

Plan A is the ambitious goal set by UK retailer Marks and Spencer, to become the world's most sustainable major retailer by 2015. (Grayson, D. 2011). As demonstrated by Marks and Spencer, integration of CSR into operations and organization culture can involve immense benefits for organizations.

In general, studies that have looked at CSR, specifically the levels of integration within the business sector in developing countries, are limited (Arevalo, J. A., & Aravind, D. 2011).

However, there are a few trends which highlight the urgency to embed CSR into organizations.

- Corporate Responsibility Reporting has become very significant globally, with 95% of the 250 largest Fortune 500 companies (G250) undertaking this reporting annually. (KPMG, 2011)
- "Approx 50% of Asia Pacific companies report on CR activities." (KPMG, 2011)
- "78 percent of the Fortune 1000 companies now have separate code of ethics." (Smith, 2003)
- "Number of ISO 14001 certifications" has increased significantly
- Approximately, only "10 percent of companies have taken meaningful steps to integrate CSR in the corporate strategy and mainstream operations (Mirvis and Googins, 2004)."

According to Pedersen, E.R., & Neergaard, P. (2008), "the new focus on "mainstreaming" CSR implies that much of the CSR debate has changed from being about whether to do CSR to how" (Smith, 2003).

What does it entail?

The process of integrating CR function "involves a great deal of change throughout the organization, with impacts that usually go beyond the organizational chart, and hopefully reach into the organization's culture" [Aldama, L.R.P., Amar, P.A., & Trostianki, D.W. (2009)].

"Leadership e.g. management awareness and commitment is a precondition for implementing CSR whether we are talking about environmental management, stakeholder dialogue, ethics programmes, or codes of conduct (Pedersen, 2006b; Waddock et al., 2002; Weaver et al., 1999; Sethi, 2003). Managers are important change agents who are able to shape responsible business practises, e.g. by integrating CSR in the corporate vision, mission, and values (Cowe, 2004; Werre, 2003). Policies and strategies are of little value if they are not communicated and shared by the people of the organisation."

Embedding into Strategy

According to J. Galbreath (2009), in the current climate, issues of a social nature are heralding CSR "to be the new battle ground for competitive success (Porter and Kramer, 2006)." This will need organizations to rethink "how to best meet the interests of their shareholders, .., also the interests of society at large. In this sense, strategy takes on significant meaning not only with

respect to fulfilling social responsibilities and the development of firms, but also with respect to the development and sustainability of society/nations (Raimond, 1996; Rodriguez et al., 2002)."

According to a study of 800 global CEOs, conducted by Peter Lacy and Rob Hayward in partnership with United Nations Global Compact, (2011), the authors found that while CEOs believe "sustainability is important and are committed to social, environmental and governance issues; they see many challenges ahead in truly embedding sustainability into core business." Whilst sustainability issues seem to be perceived to have been already incorporated into their strategic thinking, a greater challenge is perceived in how it is to be embedded into their day to day operations, "especially though supply chains and network of subsidiaries."
According to the study, "48 percent of CEOs report that competing strategic priorities are currently a significant barrier to implementation of sustainability issues. Although the downturn has in many instances accelerated integration of sustainability issues, it has also provided a further set of pressures for CEOs to manage." The challenge, as highlighted by the study is that CEOs feel that "sustainability is still regarded as a separate business strategy rather than being embedded across all corporate and functional strategies and business plans."
Further," uncertainty regarding regulatory environment, consumers and investors creates a landscape which is not conducive to embedding sustainability within their core business strategy.
The study has identified six important elements for embedding corporate responsibility and sustainability:

- "These issues should be fully embedded into the strategy and operations of a company.
- Boards should discuss and act on these issues.
- These issues should be fully embedded into the strategy and operations of subsidiaries.
- Companies should embed these issues through their global supply chain.
- Companies should engage in industry collaborations and multi stakeholder partnerships to address development goals.
- Companies should incorporate these issues into discussions with financial analysts."

Embedding into Structure

A study conducted on embedding CSR through effective organizational structures in 26 Chilean companies by Aldama, L.R.P., Amar, P. A., & Trostianki, D. W. (2009) finds that CSR function is placed in specific departments rather than distributed through the organizational structure.

Also, bringing “downstream CSR practices into their organizations, as well as in associating business and CSR performance” continue to pose significant challenges in embedding CSR in the organizations.

It is also suggested in another study by Dean Bartlett (2009), that “redesign around innovation can help firms to embed radical changes in their processes, structures and cultures which go against deeply ingrained organizational institutions and embedded power relationships in order to achieve competitive advantage through the forging of a new relationship with the communities which they serve. This advantage can be achieved through both the creation of new revenue streams from innovative goods and services but also through the development of those communities themselves. Such a perspective empowers communities, sustaining them and enabling them to develop their own solutions in a genuine partnership with this new type of socially innovative organization.”

According to Jorge A. Arevalo, Deepa Aravind (2011), an alternative and fruitful avenue to extend the current framework is to partner and collaborate with local/global NGOs currently operating in India, as well as developing case-based research methodologies in direct partnerships with regional centers for corporate governance and citizenship.

The KPMG International Corporate Responsibility Reporting Survey, 2011 also notes that 33 percent of G250 and 20 percent of N100 companies issue a restatement to their CR reports. However, India is reported as amongst those countries who are “Leading the pack”, and have “achieved top scores in”:

- Professionalism of internal systems and external accountability
- Quality of communications
- Implemented information systems and processes to ensure reliable information
- Have externally assurance reports
- Applied the GRI guidelines to best serve the needs of stakeholders and to gain credibility
- Used “multiple channels to reach their audiences and have taken (the first) steps towards integrated reporting by merging CR information with their annual report.”

Section 7: Research Methodology

Data Sources: Primary and Secondary

The research phase of this proposed thesis would involve both primary and secondary data sources.

Indicative secondary data sources:

- Company Sustainability reports/ Company CSR reports (Please see p.g. 28)
- Company Annual reports (Please see p.g. 28)
- Research conducted/available by Industry associations/Publications (For examples please see p.g. 28)
- Research by NGOs
- Papers published in online journals and books (For examples please see p.g. 25 - 27)
- Relevant web sites (For examples please see p.g. 28)
- Data available with State and Central Organizations

Primary data sources:

- Questionnaires, answered by stakeholders associated with the organization and the sector under study.
- Focus group discussions

The aim of facilitating the Focus group discussions is to elicit views of the participants without imposing the views of the facilitator. Indicative groups will comprise of CSR practitioners, representatives for areas such as human resource, employee welfare, training, supply chain, sales and compliance /assurance, research organizations from industry, non -government organizations partnering with the organization for CSR activities, industry associations, government officials, academicians, as well as, other erudite people related to the field.

The relevance of groups identified for Focus groups is as follows:

CSR practitioners

CSR practitioners are salient to this exercise. They are responsible for formulation, execution, and communication of CSR strategy of the firm. They work with the Top management as well as department leads to ensure CSR is operationalized, as well as external stakeholders like NGOs to ensure organization CSR priorities are implemented on the ground.

Human resource official, Training officials and Employee welfare leads

Human resource and employee welfare are instrumental in developing and executing strategy related to CSR aspects of human resource management. Strategic decision regarding diversity e.g. career pathing for women, inclusion of disabled people in the workforce, as well as their training and development would be taken by this group of people.

Supply chain officials

These individuals would be responsible for the life cycle of goods in manufacturing organizations – from procurement to disposal, and would be key to understand the organization practices in these areas.

Sales officials

Representatives from the sales teams would be key to understanding customer sentiment on green products and new needs related to the industry, as well as innovative practices in these areas.

Research organizations from industry

Indicative organizations which are conducting research in the area of CSR are Confederation of Indian Industry, FICCI, Centre for Media Studies, CSM etc. Any research already being done with respect to CSR outcomes would be an additional data source for the proposed thesis. They would also be able to knowledgeable about broad industry trends.

Non government organizations partnering with the organization for CSR initiatives

The on- the- ground facilitating partners of organizations would be most in line with beneficiary views about CSR projects, and outcomes expected from such initiatives. They would be

important in understanding barriers and enablers to CSR initiatives in the area of community development.

Government officials

Government officials who are involved in executing policies made by the Executive arm of the government would help understand barriers and enablers of CSR outcomes, as well as how certain outcomes can impact the key development indicators.

Academicians

Academicians have a two pronged role to play. First, through research in the area of CSR, they would be building a knowledge base for industry, government and students. Simultaneously CSR academicians in Business schools would be helping shape ethical values among students as well as help them integrate CSR practices in their areas of future work through exposure to case studies and research project as part of course work.

Other People related to the field

People who manage Philanthropic trusts, people involved in SRI funds, representatives of trade unions, customers etc could be leveraged for views as per need of the study.

Hypothesis construction

HI: There is a positive relationship between CSR practices related to ethical, transparent and accountable functioning of Business and Outcomes

H2: There is a positive relationship between Business providing safe goods which contribute to sustainability throughout the life cycle and Outcomes

H3: There is a positive relation between CSR practices promoting employee well being and Outcomes

H4: There is a positive relationship between stakeholder management by Business and Outcomes

H5: There is a positive relationship between business promoting and respecting human rights and Outcomes

H6: There is a positive relationship between business protecting and restoring the environment and Outcomes

H7: There is a positive relationship between Business engaging in influencing public and regulatory policy responsibly and Outcomes

H8: There is a positive relationship between Business supporting inclusive growth and equitable development and Outcomes

H9: There is a positive relationship between businesses providing value to their customers in a responsible manner and Outcomes

Appropriate statistical tools would be used to validate the hypothesis.

Section 8: Scope of the study

The proposed thesis will take up four sectors of the Indian economy for study, and will aim to study five organizations within each sector for the nine areas outlined in the CSR focus areas.

Section 9: Ethical issues involved and how proposed to be dealt with

It is expected that due to sensitivity of the issues related to with internal functioning of the organization or impact on stakeholders – employees, customers, beneficiaries etc, the study will keep names of organizations and people confidential, unless specifically allowed to be disclosed.

Information that is available in the public domain will be used as it is.

Section 10: Plan of Presentation of Thesis

The Ph.D thesis will be presented in the following sections:

Section 1: Introduction

- Problem identification
- Definition of the topic
- Objectives of the study
- Scope of the study
- Significant contribution from the study

Section 2: Theoretical Orientation

Section 3: Literature Review

Section 4: Research Design

Section 5: Report on the present investigation

Section 6: Results and Discussion

Section 7: Summary and Conclusions

Section 8: Bibliography

Section 9: Appendix

Section 10: Publications by the candidate

Section 11: Acknowledgements

Section 11: List of Readings

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